

NEAL, GERBER & EISENBERG LLP
Two North LaSalle Street, Suite 1700
Chicago, IL 60602
Telephone: (312) 269-8000
Facsimile: (312) 269-1747
Nicholas M. Miller (*pro hac vice pending*)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	x
In re	: Chapter 11
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: Case No. 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----	x

**RESPONSE OF NEAL, GERBER & EISENBERG LLP
(CLAIM NO. 14195) TO DEBTORS' TWO HUNDRED FORTY-FIRST
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

Neal, Gerber & Eisenberg LLP ("NGE"), by its undersigned counsel, files its response (the "Response") to Debtors' Two Hundred Forty-First Omnibus Objection to Claims (No Liability Claims) [Docket No. 23247] (the "Objection"). In support of the Response, NGE respectfully states as follows:

1. On September 16, 2009, NGE filed a timely proof of claim in the amount of \$80,556.88 (Claim No. 14195) (the "NGE Claim") for prepetition legal services provided to one of the Debtors (the "Legal Services").¹

2. NGE provided the Legal Services in connection with its representation of both Lehman Brothers Holdings Inc. ("LBHI") and Lehman Brothers Inc. ("LBI") in NASD Dispute Resolution Case Number 06-03583, styled as *Glazer v. Lehman Brothers, Inc., Lehman Brothers Holdings, Inc., S.G. Cowen Securities Corp. and Societe Generale SA* (the "Case").

¹ Attached hereto as Exhibit A is a copy of the NGE Claim and the supporting documentation filed with it.

3. As set forth in Exhibit A, NGE provided its billing records related to the Case when it filed the NGE Claim.

4. On December 12, 2011, the Debtors filed the Objection. The Debtors objected to the NGE Claim on the ground that NGE allegedly did not provide the Legal Services to one of the Debtors, but rather to “foreign and domestic affiliates of the Debtors that are not Debtors in these jointly administered chapter 11 cases.” Objection at 4.

5. But, as stated above, NGE represented both LBHI — one of the Debtors — and LBI in the Case. Thus, NGE provided the Legal Services to one of the Debtors, and the NGE Claim has been properly brought against one of the Debtors in this case.

6. Attached hereto as Exhibit B is additional supporting documentation, previously provided to the Debtors, showing that the Legal Services were, in fact, provided to LBHI.

WHEREFORE, for all the foregoing reasons, Neal, Gerber & Eisenberg LLP respectfully requests that this Court (i) enter an Order overruling the Objection with respect to the NGE Claim, (ii) enter an order allowing the NGE Claim in full and (iii) grant Neal, Gerber & Eisenberg LLP such other relief as the Court deems just and proper.

Dated: April 16, 2012

NEAL, GERBER & EISENBERG LLP

By: /s/ Nicholas M. Miller

H. Nicholas Barbarian
Nicholas M. Miller (*pro hac vice pending*)
Kevin G. Schneider
NEAL, GERBER & EISENBERG LLP
Two North LaSalle Street, Suite 1700
Chicago, Illinois 60602
Telephone: (312) 269-8000
Facsimile: (312) 269-1747

CERTIFICATE OF SERVICE

Nicholas M. Miller, an attorney (*pro hac vice pending*), hereby certifies that on April 16, 2012, he caused a copy of the foregoing ***Response of Neal, Gerber & Eisenberg LLP (Claim No. 14195) to Debtors' Two Hundred Forty-First Omnibus Objection to Claims (No Liability Claims)*** to be filed electronically. Notice of this filing will be sent by operation of the Court's electronic filing system to all parties indicated on the electronic filing receipt. In addition, the parties listed below were served with the aforementioned pleading via overnight delivery and/or electronic mail on April 16, 2012. Parties may access this filing through the Court's system.

The Honorable James M. Peck
One Bowling Green
New York, NY 10004

Weil, Gotshal & Manges LLP
Attn: Robert J. Lemons, Esq.,
Mark Bernstein, Esq.,
& Maurice Horwitz, Esq.
767 Fifth Avenue
New York, NY 10153

Office of the U.S. Trustee for Region 2
Attn: Tracy Hope Davis, Esq.,
Elisabeth Gasparini, Esq.
& Andrea Schwartz, Esq.
33 Whitehall Street, 21st Floor
New York, NY 10004

Milbank, Tweed, Hadley & McCloy LLP
Attn: Dennis F. Dunne, Esq.,
Dennis O'Donnell, Esq.,
& Evan Fleck, Esq.
1 Chase Manhattan Plaza
New York, NY 10005

/s/ Nicholas M. Miller